



Form 1120X-ME  
MAINE AMENDED CORPORATE RETURN  
USE THIS FORM ONLY FOR YEARS BEGINNING ON OR AFTER  
JANUARY 1, 1991

000062000  
000062000

FOR TAX PERIODTO

EMPLOYER ID NUMBER

NAME

ADDRESS

CITY, TOWN OR POST OFFICESTATEZIP CODE

CONTACT PERSON FIRST NAME

LAST NAME

TELEPHONE NUMBER

PARENT COMPANY EIN

BUSINESS CODE (FEDERAL)

STATE OF INCORPORATION

Reason for change: ☐ IRS audit change (RAR) ☐ Net operating loss ☐ Federal amended 1120X ☐ Accounting change ☐ Other (attach written explanation)

If you are a member of an affiliated group filing a separate return, check here and **complete and attach** Schedule CB ☐

If you are filing a combined report, check here and **complete and attach** Schedule CB ☐

	A As Originally Filed or Previously Adjusted	B Adjustment	C Correct Amount
A. CONSOLIDATED FEDERAL TAXABLE INCOME if filing as part of a federal consolidated return			A <div></div> .00
1. FEDERAL TAXABLE INCOME If negative, enter a minus sign in the box to the left of the number			1 <div></div> .00
2. DEDUCTIONS:			
a. NONTAXABLE INTEREST			2a <div></div> .00
b. FOREIGN DIVIDEND GROSS-UP			b <div></div> .00
c. FEDERAL JOBS CREDIT/WORK OPPOR- TUNITY CREDIT - Attach federal Form 5884			c <div></div> .00
d. INCOME NOT TAXABLE under the Constitution of Maine or the U.S. (see instructions)			d <div></div> .00
e. DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS (limitations - see instructions)			e <div></div> .00
f. NET OPERATING LOSS DEDUCTION CARRY- OVER from 1989, 1990, 1991 and 1992			f <div></div> .00
g. INCOME FROM OWNERSHIP INTEREST IN FLOW-THROUGH ENTITY FINANCIAL INSTITUTIONS subject to Maine Franchise Tax			g <div></div> .00
h. STATE INCOME TAX REFUNDS included in line 1 above			h <div></div> .00
i. NORTHERN MAINE TRANSMISSION COR- PORATION ADJUSTMENT (see instructions)			i <div></div> .00
j. TOTAL DEDUCTIONS (add lines 2a through 2i)			j <div></div> .00
3. LINE 1 MINUS LINE 2j. If negative, enter a minus sign in the box to the left of the number			3 <div></div> .00
4. ADDITIONS:			
a. INCOME TAXES imposed by Maine and any other state (attach schedule)			4a <div></div> .00
b. UNRELATED EXPENSES (attach schedule)			b <div></div> .00
c. INTEREST FROM STATE AND MUNICIPAL BONDS other than Maine			c <div></div> .00
d. NET OPERATING LOSS RECOVERY ADJUSTMENT			d <div></div> .00
e. LOSS FROM OWNERSHIP INTEREST IN FLOW-THROUGH ENTITY FINANCIAL INSTITUTIONS subject to Maine Franchise Tax			e <div></div> .00
f. HIGH-TECHNOLOGY CREDIT ADD-BACK			f <div></div> .00
g. TOTAL ADDITIONS (add lines 4a through 4f)			g <div></div> .00

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. DO NOT SEND PHOTOCOPIES OF RETURNS.

Federal EIN: \_\_\_\_\_

000062100

	A Original	B Adjustment	C Correct Amount
5. <b>ADJUSTED FEDERAL TAXABLE INCOME</b> (add lines 3 and 4g). Corporations that apportion income enter this amount on line 16 of Schedule A			5 _____ .00
6. <b>MAINE NET INCOME</b> (from line 5 above or Schedule A, line 17)			6 _____ .00
7. <b>TAX:</b> a. <b>MAINE CORPORATE INCOME TAX</b> (see tax rates on page 6) ..... 7a			7a _____ .00
b. <b>MINIMUM TAX:</b> Schedule B, line 28 - (attach federal Form 4626) ..... 7b			b _____ .00
c. <b>TOTAL TAX</b> (add lines 7a and 7b) ..... 7c			c _____ .00
8. <b>CREDITS:</b>			
a. <b>MAINE ESTIMATED TAX PAID</b> ..... 8a			_____ .00
b. <b>EXTENSION PAYMENT</b> ..... b			_____ .00
c. <b>PAID WITH ORIGINAL RETURN AND ADDITIONAL PAYMENTS</b> after return was filed ..... c			_____ .00
d. <b>OTHER CREDITS</b> (Schedule C, line 29p) ..... 8d			d _____ .00
e. <b>TOTAL CREDITS</b> (add lines 8a, 8b, 8c and 8d) ..... 8e			e _____ .00
f. <b>OVERPAYMENT</b> on original return or as previously adjusted (enter as a positive number) ..... f			_____ .00
9. <b>LINE 8e MINUS LINE 8f</b> (total credits minus overpayments) ..... 9			_____ .00
10. a. If line 7c is greater than line 9, enter the difference as <b>TAX DUE</b> . (If not, skip to line 11) ..... 10a			_____ .00
b. <b>PENALTY FOR UNDERPAYMENT</b> - attach Form 2220ME ..... 10b			b _____ .00
c. <b>TOTAL DUE</b> (line 10a plus line 10b) - remit payment with return (Please make check payable to Treasurer, State of Maine) ..... c			_____ .00
11. If line 9 is greater than line 7c, enter amount to be <b>REFUNDED</b> ..... 11			_____ .00
PRESIDENT'S NAME _____ SOCIAL SECURITY NUMBER _____			
TREASURER'S NAME _____ SOCIAL SECURITY NUMBER _____			

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

DATE

OFFICER'S SIGNATURE

TITLE

DATE

SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM)

File return with: Maine Revenue Services, Income/Estate Tax Division, P.O. Box 1062, Augusta, ME 04332-1062

Office use only

\_\_\_\_\_

LG

Federal EIN: \_\_\_\_\_

000060200



AMENDED

AS ORIGINALLY REPORTED  
OR PREVIOUSLY ADJUSTED**SCHEDULE A - APPORTIONMENT OF INCOME**Do not complete this schedule if 100% of your business activity is apportionable to Maine.

All others must complete this schedule and enter amounts in Columns A and B, even if those amounts are zero.

If this schedule is left blank or excluded, your Maine apportionment factor will be set at 100%. **Round all dollar amounts to whole numbers.**

(A)

(B)

(C)

Within  
Maine

Everywhere

(C)  
Maine Factors  
Col. (A)/Col. (B)  
x Statutory Weighting  
Rounded to 6 Decimals

12. Total Sales \_\_\_\_\_ ÷ \_\_\_\_\_ • x .50 = \_\_\_\_\_

13. Total Payroll \_\_\_\_\_ ÷ \_\_\_\_\_ • x .25 = \_\_\_\_\_

14. Total Property \_\_\_\_\_ ÷ \_\_\_\_\_ • x .25 = \_\_\_\_\_

15. MAINE APPORTIONMENT FACTOR - Sum of lines 12, 13 and 14, Column (C) ..... 15 • \_\_\_\_\_

16. ADJUSTED FEDERAL TAXABLE INCOME (page 2, line 5) ..... 16 \_\_\_\_\_

17. INCOME APPORTIONED TO MAINE (line 16 x line 15 factor).  
Enter here and on line 6, Column C, page 2 ..... 17 \_\_\_\_\_18. What portion of line 14(A), total property within Maine, is **TANGIBLE PERSONAL PROPERTY**? ..... 18 \_\_\_\_\_18a. Enter the amount of **THROWBACK SALES** included in line 12(A), total sales within Maine  
**See instructions on page 7.** ..... 18a \_\_\_\_\_

If one factor is excludable from the apportionment formula, the weighting of the two remaining factors must be changed. A factor is excludable only if both the numerator and denominator are zero, but is not excludable merely because the numerator is zero. When excluding the sales factor, change the weight of the payroll and property factors to 50% (0.5) each. When excluding either the payroll or property factor, change the weight of the sales factor to 66.67% (0.6667) and the weight of the remaining factor to 33.33% (0.3333). If two factors are excludable from the apportionment formula, change the weight of the remaining factor to 100%. If you are excluding any factors, attach a schedule detailing the factors used and the apportionment computation. If the total of 12(C), 13(C) and 14(C) does not equal the amount you enter on line 15, your tax liability will not compute accurately.

**SCHEDULE B - MINIMUM TAX**

AMENDED

AS ORIGINALLY REPORTED  
OR PREVIOUSLY ADJUSTED

(Attach federal Form 4626) - This schedule must be completed even if it is the same as originally filed or previously adjusted

19. FEDERAL TENTATIVE MINIMUM TAX ..... 19 \_\_\_\_\_ .00

20. FEDERAL ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT ..... PLUS 20 \_\_\_\_\_ .00

21. PORTION of federal tentative minimum tax attributable to income **THAT STATE**  
**OR FEDERAL LAW PROHIBITS FROM TAXATION BY MAINE** ..... MINUS 21 \_\_\_\_\_ .00

22. LINE 19 PLUS LINE 20 MINUS LINE 21 ..... = 22 \_\_\_\_\_ .00

23. APPORTIONMENT FACTOR (from line 15 above) ..... 23 • \_\_\_\_\_

24. LINE 22 MULTIPLIED BY LINE 23 FACTOR ..... 24 \_\_\_\_\_ .00

25. RATE ..... 25 1991-1992: **29.7%**; 1993-present: **27%**

26. STATE MINIMUM TAX (line 24 multiplied by line 25) ..... 26 \_\_\_\_\_ .00

27. INCOME TAX (page 2, line 7a) ..... 27 \_\_\_\_\_ .00

28. NET STATE MINIMUM TAX (line 26 minus line 27). Enter here and on page 2, Column C, line 7b.  
(If less than zero, enter zero) ..... 28 \_\_\_\_\_ .00

Federal EIN: \_\_\_\_\_

000062300

000062300

**SCHEDULE C - OTHER CREDITS**

AMENDED

AS ORIGINALLY REPORTED  
OR PREVIOUSLY ADJUSTED

This schedule must be completed even if same as originally filed or previously adjusted

29. a. MAINE SEED CAPITAL TAX CREDIT (Gross Credit \_\_\_\_\_) Amount Claimed ..... 29a \_\_\_\_\_ .00
- b. JOBS AND INVESTMENT TAX CREDIT (Gross Credit \_\_\_\_\_) Amount Claimed ..... 29b \_\_\_\_\_ .00
- c. EMPLOYER-ASSISTED DAY CARE TAX CREDIT  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29c \_\_\_\_\_ .00
- d. EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29d \_\_\_\_\_ .00
- e. MACHINERY AND EQUIPMENT INVESTMENT TAX CREDIT  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29e \_\_\_\_\_ .00
- f. SOLID WASTE REDUCTION INVESTMENT TAX CREDIT  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29f \_\_\_\_\_ .00
- g. RESEARCH EXPENSE TAX CREDIT (Gross Credit \_\_\_\_\_) Amount Claimed ..... 29g \_\_\_\_\_ .00
- h. SUPER RESEARCH & DEVELOPMENT CREDIT  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29h \_\_\_\_\_ .00
- i. HIGH-TECHNOLOGY INVESTMENT TAX CREDIT  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29i \_\_\_\_\_ .00
- j. WOOD WASTE AND CEDAR WASTE CREDITS (1993 only)  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29j \_\_\_\_\_ .00
- k. MINIMUM TAX CREDIT ..... (Gross Credit \_\_\_\_\_) Amount Claimed ..... 29k \_\_\_\_\_ .00
- l. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29l \_\_\_\_\_ .00
- m. CLEAN FUEL CREDIT ..... (Gross Credit \_\_\_\_\_) Amount Claimed ..... 29m \_\_\_\_\_ .00
- n. HISTORIC REHABILITATION CREDIT (Gross Credit \_\_\_\_\_) Amount Claimed ..... 29n \_\_\_\_\_ .00
- o. FAMILY DEVELOPMENT ACCOUNT CREDIT  
(Gross Credit \_\_\_\_\_) Amount Claimed ..... 29o \_\_\_\_\_ .00
- p. TOTAL: Add lines a through o, enter result here and on Form 1120X-ME, line 8d, Column C.  
(Credit limited to the tax liability on line 7c, Column C, Form 1120X-ME, page 2) ..... 29p \_\_\_\_\_ .00

Sawmill Biomass Credit. See instructions on page 8.

**SCHEDULE D - MINIMUM TAX CREDIT**

AMENDED

AS ORIGINALLY REPORTED  
OR PREVIOUSLY ADJUSTED

This schedule must be completed even if same as originally filed or previously adjusted

30. a. NET STATE MINIMUM TAX FOR THE TAX YEAR PRIOR to that shown on Form 1120X-ME, page 1 ..... 30a \_\_\_\_\_ .00
- b. MINIMUM TAX CREDIT CARRYOVER FROM THE TAX YEAR PRIOR to that shown  
on Form 1120X-ME, page 1 ..... PLUS 30b \_\_\_\_\_ .00
- c. LINE A PLUS LINE B ..... = 30c \_\_\_\_\_ .00
- d. REGULAR INCOME TAX LIABILITY FOR THE TAX YEAR SHOWN ON FORM 1120X-ME, page 1  
(gross tax less allowable credits - all Schedule C credits except minimum tax credit) ..... 30d \_\_\_\_\_ .00
- e. STATE MINIMUM TAX (Schedule B, line 26) ..... MINUS 30e \_\_\_\_\_ .00
- f. LINE D MINUS LINE E (if zero or less, enter zero) ..... = 30f \_\_\_\_\_ .00
- g. STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29k ..... 30g \_\_\_\_\_ .00
- h. Maine minimum tax credit CARRYOVER to the tax year following that shown on Form 1120X-ME,  
page 1 (line c minus line g) ..... 30h \_\_\_\_\_ .00

MAINE REVENUE SERVICES  
INCOME/ESTATE TAX DIVISION  
P.O. BOX 1062  
AUGUSTA, ME 04332-1062

# MAINE CORPORATE INCOME TAX

# 000012400

Federal EIN: \_\_\_\_\_

000012400

Schedule CB must be accompanied by a legible copy of the parent's Federal Consolidated Tax Return, pages 1, 2, 3 and 4 (or equivalent).

## SCHEDULE CB Page 1 FORM 1120ME

**This schedule must be attached to your Form 1120ME**

Line No.	Column 1 *Corporation Name and Operating Address (City and State)	Column 2 Federal Identification Number	Column 3 Does this corporation have Nexus with Maine?		Column 4 Corporation's Product or Service	Column 5 Check Appropriate Column (see below)				Column 6 Federal Taxable Income
			Yes	No		(a)	(b)	(c)	(d)	
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
					13. Federal Taxable Income of Unitary Members (enter on Form 1120ME, page 1, line 1)					
					14. Federal Consolidated Taxable Income shown on line 30, page 1, federal Form 1120					

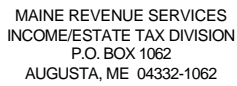
\* Please indicate if FSC or 936 corporation

**Column 5(a)** - Unitary Member of Federal Consolidated Group

**Column 5(b)** - Non-Unitary Member of Federal Consolidated Group

**Column 5(c)** - Non-Consolidated Unitary Member, Greater than 50% Ownership

**Column 5(d)** - Non-Consolidated, Non-Unitary Member, Greater than 50% Ownership



000012500

This section of Schedule CB must be completed by those corporations that are filing a single combined report for all members of a unitary group. See instructions on the reverse side of Schedule CB, pages 1 and 2.

**This schedule must be attached to your Form 1120ME**

Line No.	Column 7 State Modifications		Column 8		Column 9		Column 10	
	A. Subtractions	B. Additions	A. Sales in Maine	B. Sales Everywhere	A. Payroll in Maine	B. Payroll Everywhere	A. Property in Maine	B. Property Everywhere
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
TOTALS 13.								

# INSTRUCTIONS FOR SCHEDULE CB AND COMBINED REPORTING

(This schedule, when applicable, is required to be filed with Form 1120ME or Form 1120X-ME)

## A. SCHEDULE CB:

Any taxable corporation with Maine nexus that is a member of an affiliated group, whether or not unitary as defined by Maine law, must complete Schedule CB. All members of the affiliated group must be listed, except those members that are not required to file a federal income tax return. In Column 6, Schedule CB, list federal taxable income for each member of the affiliated group from line 30, federal Form 1120 (from pro forma returns or from the consolidated income and expense summary). The total on line 13 is the federal taxable income of those affiliates that are unitary (those with a check mark in Column 5(a) or 5(c)).

## B. COMBINED REPORTING:

A taxable corporation that is a member of an affiliated group and that is engaged in a unitary business must file a combined report and base its Maine net income on the federal taxable income of the unitary group. Corporations that are part of a unitary group but are not subject to federal income tax are to be excluded from the combined report.

“Affiliated group” means a group of two or more corporations in which more than 50% of the voting stock of each member corporation is directly or indirectly owned by a common owner or owners, either corporate or non-corporate, or by one or more of the member corporations. 36 M.R.S.A. § 5102(1-B). A “unitary business” is a business activity that is characterized by unity of ownership, functional integration, centralization of management and economies of scale. 36 M.R.S.A. § 5102(10-A).

All corporations required to file federal returns that are part of an affiliated unitary group are required to be included in the combined report of any taxable corporation with Maine nexus even though the affiliated corporation has no nexus with Maine, including any FSC corporations.

## C. SPECIFIC INSTRUCTIONS - COMBINED REPORTING/SCHEDULE CB:

All members of the affiliated group are to be listed on Schedule CB, except those members that are not required to file a federal income tax return. The corporations listed that check Column 5(a) or 5(c) form the basis for the Maine corporate income tax return.

A single return may be filed on which the aggregate Maine income tax liability of the Maine unitary members of the affiliated group is reported. In addition, a combined report shall be provided which includes, both in the aggregate and by corporation: federal taxable income; state modifications and; sales, payroll and property in Maine and everywhere.

**Schedule CB, pages 1 and 2, must be completed and filed with Form 1120ME as part of this combined report.**

Line 13. Total the entries in Columns 6 through 10 for only those corporations that check Columns 5(a) or 5(c). Enter the results on line 13 and on the appropriate lines on Form 1120ME. Line 13, Column 7(A), must agree with line 2j of Form 1120ME and line 13, Column 7(B) must agree with line 4g of Form 1120ME. It is not necessary to provide detailed amounts for each corporation for the amounts entered on lines 2a, b, c, d, e, f, g, h and i and lines 4a, b, c, d, e and f of Form 1120ME. The amounts listed on line 13, Columns 8, 9 and 10 of Schedule CB must agree with those entered on lines 12, 13 and 14, Columns (A) and (B) of Schedule A, Form 1120ME.

**SEE EXAMPLES ON REVERSE**

**Example 1:** Corporations X, Y and Z elect to file a federal consolidated Form 1120 as part of an affiliated group. Only X has nexus with Maine. X and Y are a unitary business; Z is unitary with neither X nor Y. Schedule CB would be completed as follows:

Column 1 Name	Column 3 Nexus?		Column 5*				Column 6 FTI
	Yes	No	(a)	(b)	(c)	(d)	
Corp X	x		x				\$100
Corp Y		x	x				\$110
Corp Z		x		x			\$140
13. FTI - Unitary							\$210
14. FTI - Consolidated							\$350

\* Column 5:

- (a) Unitary member of federal consolidated group
- (b) Non-unitary member of federal consolidated group
- (c) Non-consolidated unitary member, greater than 50% ownership
- (d) Non-consolidated, non-unitary member, greater than 50% ownership

FTI - Federal Taxable Income

**Example 2:** Corporations X, Y and Z elect to file a federal consolidated Form 1120 as part of an affiliated group. X and Y are unitary and have nexus with Maine. Z does not have nexus with Maine, and is unitary with neither X nor Y. X and Y have losses. Schedule CB would be completed as follows:

Column 1 Name	Column 3 Nexus?		Column 5*				Column 6 FTI
	Yes	No	(a)	(b)	(c)	(d)	
Corp X	x		x				– \$80
Corp Y	x		x				– \$50
Corp Z		x		x			\$150
13. FTI - Unitary							– \$130
14. FTI - Consolidated							\$20

\* Column 5:

- (a) Unitary member of federal consolidated group
- (b) Non-unitary member of federal consolidated group
- (c) Non-consolidated unitary member, greater than 50% ownership
- (d) Non-consolidated, non-unitary member, greater than 50% ownership